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statute in the principal case undertakes to define specifically what shall be included in the term "mortgage." It clearly contemplates transactions in which the original property owner is or becomes the debtor. It was therefore rightly judged not to include conditional sales.

SOVEREIGN — TELEGRAPH AND TELEPHONE COMPANIES — LIABILITY TO SUIT OF TELEGRAPH AND TELEPHONE COMPANIES UNDER FEDERAL CONTROL. — An action was brought against a telegraph company under federal control for delay in delivery of a telegram. The defense was that the defendant company was being operated by the Postmaster General on behalf of the United States. *Held*, defense insufficient. *Witherspoon & Sons v. Postal Telegraph & Cable Co.*, 257 Fed. 758 (Dist. Ct., E. D. La.).

The United States cannot be sued without its consent. *Stanley v. Schwalby*, 162 U. S. 255. This immunity extends to governmental agents and agencies. *Maganab v. Hitchcock*, 202 U. S. 473. When the transportation systems were taken under federal control, Congress authorized suits against them, but prohibited issuance of process against property so taken over. See 40 STAT. AT L. 451. Some courts, in action brought against these systems, have treated the Director General of Railroads as the proper party defendant. *Rutherford v. Union Pacific R. Co.*, 254 Fed. 880; *Dahn v. McAdoo, Director General of Railroads*, 256 Fed. 549. The courts that treat the systems as being also proper parties defendant recognize them nevertheless as governmental agencies. *Jensen v. Lehigh Valley R. Co.*, 255 Fed. 795; *Gowan v. McAdoo*, 173 N. W. 440 (Minn.); *Johnson v. McAdoo, Director General of Railroads et al.*, 257 Fed. 757. The government assumed control over the telegraph and telephone systems for the same reasons and purposes as produced control over transportation. See 40 STAT. AT L. 904. By proclamation, the President took possession of all systems and assumed complete control, which might or might not be exercised through the then owners and managers. See 40 STAT. AT L. 1807. It would seem, therefore, that they likewise became governmental agencies. Congress made no provision for possible suits against them. Nevertheless, judgments have been rendered against these systems, operating under federal control, when the action was commenced prior to federal control. *Western Union Telegraph Co. v. Huffman*, 208 S. W. 183 (Tex.); *Mummaw v. Southwestern Telegraph & Telephone Co.*, 208 S. W. 476 (Mo.); *Danaher v. Southwestern Telegraph & Telephone Co.*, 209 S. W. 74 (Ark.). Also, after federal control, one court allowed an injunction to issue against a telephone company. *State v. Dakota Central Telephone Co. et al.*, 171 N. W. 277 (S. D.). Moreover, the companies have secured relief in their own names. *City of Amarillo v. Southwestern Telegraph & Telephone Co.*, 253 Fed. 638; *Postal Telegraph & Cable Co. v. Call, District Judge*, 255 Fed. 850. On the other hand, they have also been held governmental agencies and so not proper parties. *Southwestern Telegraph & Telephone Co. v. City of Houston*, 256 Fed. 690; *Railroad Commissioners of Florida v. Burleson et al.*, 255 Fed. 604. And an injunction has been refused because the suit was in substance against the United States. *Public Service Commission v. New England Telephone & Telegraph Co.*, 122 N. E. 567 (Mass.). It might be argued, in support of the principal case, that suits are included in the authority, given by the President's Proclamation, to continue operation of the systems in the usual and ordinary course of business. See 40 STAT. AT L. 1807. But the President or his ministers have no power to authorize actions against the United States or its agencies. *Maganab v. Hitchcock, supra*.

STATUTE — CONSTRUCTION — ESTATE TAX OF FEDERAL INHERITANCE TAX. — A petition was brought by an executor to determine whether, in the absence of any express directions in the will, the federal estate tax should be charged entirely against the residue of the estate or apportioned *pro rata* among all the